Editorial Opinions of the Leading Journals upon Current Topics-Compiled Every Day for the Evening Telegraph.

OUR SHIPPING AND FOREIGN COM-MERCE-HOW TO REVIVE IT.

Congress seems to be waking up to the necessity of doing something to restore our shipping interests and the former maritime prestigs of the country. During the last session several bills were introduced for this object, but nothing was accomplished -- no, not even when the President called upon that body at the last hours of the session to remain over a short time for the purpose of seizing the opportunity afforded by the European war to increase our shipping. It may be, however, a hopeful sign that Congress has begun thus early in the present session to work upon this sabject. On Monday Mr. McDonald, of Arkansss, introduced a bill in the Senate to aid the Mediterranean and Oriental Steam Navigation Co.: Mr. Ramsey, of Minn., to supply ocean steamship lines for the transportation of the mails between the United States and Europe; and Mr. Schenck, in the House, the same or a similar measure to that of Mr. Ramsey. Without going into the merits of these propositions at the present time, we do not hesitate to say that the time has come when something should be done to restore the maritime interests of the country, and that while Congress should not favor any jobs it ought to strain a point on the side of liberality where our shipping can be increased

The subject of our foreign commerce is now before three committees of the House of Representatives. The Committee of Ways and Means got control of it through the reference of the President's special message to Congress in the expiring hours of the last session. The Committee on Commerce has got control of it through the reference of that portion of the President's last annual message which relates to the decay of American shipping; and the select committee on the subject, which was appointed at the first session of the present Congress, on the 22d of March, 1869, has special control of it. These three committees are expected to hold a conference together and agree to some definite plan for the revival of our foreign

and the public service promoted.

shipping interests.

It will be recollected that the bill reported at the last session from the select committee proposed to remedy the evil by the remission of duties on all materials entering into the construction of ships, and also by a system of subsidies under which American vessels engaged in the foreign carrying trade for more than six months in the year should be paid out of the Federal treasury at the rate of from a dollar and a half per registered ton for sail vessels up to four dollars per registered ton for steamers, besides being allowed ship's stores and coal free of duty. That bill was discussed at pretty considerable length, but failed to receive the support of a majority of members. The bill reported from the Committee of Ways and Means in the last hour of the session contained the principle of allowing a drawback on the material used in shipbuilding, coupled, however, with the more important principle of allowing foreign-built ships to be owned and registered by American citizens. This bill failed for want of time -a few dilatory motions being all that was necessary to prevent the House voting upon it before the hour fixed for the final adjour-

ment. It will be seen that the bill, as reported from the select committee, was one which aimed at reviving our foreign commerce through the chespening of American built vessels and thus giving a stimulus at the same time to the ship-building interest of the United States, while the bill coming from the Ways and Means aimed at more immediate results through the purchase and regis-

try of foreign-built ships. The two propositions, it will be seen, although made composite by the Committee of Ways and Means, are diametrically opposed to each other. If our shipping merchants be permitted to purchase ships built on the Clyde and Thames, there will not be much ship-building done on the Kennebec or the Hudson; and while our foreign commerce may revive there will be no corresponding advantage to our ship-builders. This presents the great difficulty which yet awaits its solution. The ship-builders claim that the impetus must come from them. The shipowners claim that nothing but free trade in ships can ever restore to the United States the prestige which it once held in the carrying trade of the world.

In the meantime all the great shipping yards of the country are closed up. The Webbs and the Westervelts and the McKays -once so famous for the unrivalled ships launched from their yards-have ceased to put new vessels on the stocks; and nothing absolutely is being done in that line except in the way of building and repairing for the coastwise trade. It would appear, therefore, that any opposition from the ship-building interest to the policy of free trade in ships would be a sort of dog-in-the-manger policy. The ships that now command the commerce of the ocean are of a class that have never been built in this country, and in which, even with all the materials free of duty, our ship-builders cannot compete with those of

England. The era of wooden vessels has passed as completely as that of sail vessels. The iron screw propeller has taken their place. The ship-yards of Maine and New Brunswick may still find work in supplying coasting and fishing vessels: but the vessels for long voyages will be built elsewhere, and of iron, not wood. Our merchants have realized the fact, and are therefore convinced that their chance for regaining the foreign carrying trade which they have lost lies, not in the fostering of the ship-building interest at home, but in the procuring abroad of the ships which they

The facts presented in the report of the select committee show the urgency for adopting a policy that will be speedy and available in its effects.

In 1861 the value of American shipping engaged in foreign commerce was estimated at \$108,000,000, and the gross earnings therefrom \$36,000,000. In 1869 its value had fallen to \$70,000,009, and its earnings to \$23,000,000. In 1860 the American tonnage entering our own ports from abroad was in excess of foreign tonnage entering our ports by 3,567,374 tons. In 1863 that excess had fallen to 1,974,320 tons. But in 1869 the relative positions were reversed, and the excess was on the side of the foreign tonnage by 1,945,026 tons. In 1860 the value of imports and exports carried in American vessels was double that carried in foreign vessels-\$507,000,000 to \$255,000,000. In 1869 the positions were reversed - \$586,000,000 in | From the N. P. Tribunc. 'England,' said Talleyrand, 'is a land of a foreign vessels to \$289,000,000 in American

the necessity for prompt and efficient remedies. We therefore beg the representatives of conflicting interests not to stand in the way of a measure that will promise effectual relief. Let not the United States Government be the only enlightened government that refuses | to let its citizens buy ships wherever they can be bought the cheapest and best. As the competition for the commerce of the world is with all other nations, let our citizens enter into it on at least equal terms. Let us no longer by our stupid legislation weigh them down and impede them in the race. Let us remove all these antiquated restrictions on our commerce. At the same time give the shipbuilders an equally fair chance by letting them have their materials free of duty. And if still more is necessary, let Congress grant liberal subsidies to steamship lines. In this way American commerce may be revived and our former prestige as a great maritime nation restored.

REVENUE REFORM.

Mr. Kelley has done one thing for which the Secretary of the Treasury will no thank him. He has, at the earliest moment, elicited from the House an expression of opinion favorable to the largest possible reduction of internal taxation. Mr. Boutwell's predominating idea in fiscal and financial matters is that the debt shall be paid before it is due, and that oppressive taxation shall be continued to render that object attainable. This seems to be the beginning and the end of Mr. Boutwell's philosophy. The House, on the other hand, at the instance of Mr. Kelley, has almost unanimously declared that a large proportion of the taxation imposed to meet the emergencies of the war hould be repealed without needless delay. Practically, the mere declaration amounts to nothing. But it has a certain value as an artidote to the Treasury theory, and as an assurance that taxes will be still further reduced.

Except in this light, Mr. Kelley's resolution does not merit particular commendation. His purpose in introducing it is tolerably apparent. As a doughty champion of the Pennsylvania monopolists, he naturally desires to avert inquiry into the tariff and the reduction and readjustment of its burdens. He thinks, probably, that the incitement to revision will disappear for a time if the Government be left without a surplus, and, therefore, he proposes to absorb the surplus relied upon by the Treasury, by striking off the internal taxes. We cannot compliment him on the excellence of his strategy. It will deceive nobody. It will give to the monopolists no tangible benefit. But it does commit even them to the policy of cutting down the taxes. The House will hereafter select the taxes to be cut down, without reference to Mr. Kelley's resolution.

The truth is, that the internal taxes are no longer formidable in amount, nor are they -with the exception of the income tax-in their nature objectionable. The system as it existed at the close of the war was cumbrous and oppressive. It was felt everywhere, and in all imaginable forms. Congress has, however, so reduced and amended it that it has ceased to be oppressive or odious. It is mainly limited now (1), to spirits and fermented liquors: (2), tobacco and cigars: (3), incomes above \$2000; (4), banks and bankers; (5), gas; (6), stamps. Take the income tax out of the list, and nothing remains to which the public can reasonably demur. So long as revenue from internal sources is required. it is proper that liquors and tobacco should yield, the lion's share of tribute to the Government. There would be no harm in repealing all that remains of the tax on sales -namely, that which is paid by stamps. But, generally speaking, stamps are a legitimate source of revenue; and certainly neither the gas companies nor the national banks can urge any very strong plea for exemption.

When the income tax is abolished, then, as it should be this session, the internal revenue system may very well be borne without complaint. In the last fiscal year it yielded \$185,235,867. The act of last July repealed about \$50,000,000 of these taxes. Supposing that the productiveness of the various items continues the same, and that the cost of collection is the same, we might estimate the internal revenue for the current year at, say, \$135,000,000, of which some eighteen millions will represent the income tax at the reduced percentage. Deduct this, and the service will still contribute \$117,000,000 to the Government-quite enough to cover all its expenditures, exclusive of the interest on the national debt. We might safely assume that the revenue will exceed the amount named, because the increased efficiency of the service is swelling the receipts from whisky and tobacco, while the consolidation of revenue districts should largely diminish the cost of service itself. For these reasons, there should be no hesi-

tancy on the part of Congress in regard to the repeal of the income tax. The Government can dispense with it, and yet retain an internal revenue more than equal to all legitimate requirements.

A large margin for the reduction of taxes still remains. But it may be sought most advantageously in the tariff. The gold duties collected at the customs-houses are relied upon as a guarantee for the payment of coin interest on the debt and for the annual contribution to the sinking fund. The public credit requires that the revenue from this source shall not be jeopardized. Mr. Boutwell has shown, however, that it is possible to provide adequately for the claims of the public creditors, sinking fund included, and at the same time obtain a considerable margin for the reduction of duties. Thus, official figures testify that while the interest on the debt-including five millions of currency interest-in the last fiscal year amounted, in round figures, to \$129,000,000, the receipts from customs duties amounted, roundly, to \$194,000,000. Here was an excess of income over outgo of between sixty-four and sixtyfive millions. Allow twenty-five millions for the sinking fund, and little less than forty millions remains available for reduction, or more than twenty per cent. of the revenue supplied by the tariff.

judicious reduction of customs duties would be followed by an increase of revenue from that source. That is one of the strongest arguments for reform, since relief to the people would be accompanied with gain to the Treasury. Leaving out of view this aspect of the question, it is apparent that the Treasury can allow a diminution of the tariff rates to an extent averaging twenty per cent. of the present duties. Some might be swept away absolutely-others might remain as at present; but this average reduction is possible without embarrassing the Government or injuring the public credit. And who can doubt that the effect of the reduction would be to stimulate drooping industry, to impart new life to many branches of commerce, and

to enhance the comfort of the people? MENAGERIE DIET.

hundred religious and but one gravy. France. two hundred and any thousand solvars.

These facts and figures show the desperate | it might be said, has, or had, a hundred excondition of our foreign carrying trade, and | cellent gravies, and no religion worth speaking of. It has been renowned for generations as a land of innumerable entrees. No other country under the canopy possessed so recondite and exhaustive a knowledge of the culinary possibilities of cat, or the latent succulence of dray-horses. No other people understood so well how to transmute nettles and other humble herbaceous growths into human force and fugacity. Her culinary alchemists had the art of extorting nutriment from the most unpromising substances, as Moses summoned water from the arid rock in the desert. It happens that these mysterious ingenuities are now of use to her. Her cities are beleaguered and famine-stricken, and her measures of corn and cruses of oil have given out. She is driven to forage: to eke out daily sustenance with collops of the strengthening but tenacious donkey, and timbales of the lively but unsatis ying rat. But even in this extremity the native gayety and vivacity of her people do not desert them. Like Shakespeare's sexton, who "sung at gravemaking," they make the sombre background of famine the tapestry whereon they embroider a lightsome decoration of quips, and pleasantries, and puns, and hungry jocosities. When hunger fell on the old Hebrews in the wilderness, they sat upon the earth singing lugubrious songs of lamentation, smiting their wailing timbrels, and waiting for quails and manna. The French accept the lean and bitter dispensation in airier and more vivacious mood. They wait upon their cooks as the Jews waited on Providence, and in the waiting interval they amuse themselves with bon mots and with lively surmise as to the ultimate influences of rat on the consti-Famine is a grim and fell spectre which it

requires no little valor to confront without blanching. A million of Britons cooped up within the walls of a hungry city would bellow like so many bulls of Bashan, and their bellowings would tear the concave and startle the blue profound. A million Americans so environed would stand defiantly upon the battlements and spit and swear till, having exhausted the possibilities of expectoration in blasphemy, they would either fight their way out or strike the flag and establish communication with the nearest repository of beans and bacon. The Frenchman makes but little noise, wastes no time in fruitless invocation or imprecation, but quietly goes to work and cooks things. The cooking of cats, rats, donkeys, and canary birds was of course the first and natural expedient; but even these supplies have a limit, and he has at last descended upon the collection of animals in the Jardin des Plantes. The pensive yak has fallen. It simmers in savory sauces and furnishes forth the repasts of citizen, syldier, and priest. The cameleopard and the surging hippopotamus, the boisterous bear and the melancholy gnu, are doubtless marked for sacrifice. So is the grey, sober camel, reft from his native deserts to swelter in a Gallic pot or smoke upon a Gallic spit; doomed in life to be foftly punched by the walking-sticks of curious afternoon idlers, and in death to have his choice portions criticised by middle-aged gourmets and his five stomachs severally cursed as tripe by a hungry but fastidious populace. The monkeys are doubtless doomed likewise-from the plethoric and ponderous baboon to the attenuated and gruesome chimpanzee. The pot awaits them; soon will the garden of their captivity be desolate and their various substances variously disagree with those who have consumed them. Neither ostrich, nor eagle, nor owl, shall escape the offices of the poulterer nor the fiery ordeal of the turnspit. Some of them will avenge themselves upon their consumers by defying digestion and imparting nightmare instead of nutriment, but there appears no present prospect that any of them will escape.

It is really no laughing matter, although the Parisians endeavor to take that vivacious view of the case. Physiologists tell us that the food of a people exercises a modifying effect upon their characteristics. Does a temporary diet of lions impart bravery? That the Frenchmen have never lacked, but after a late supper upon the oldest and toughest lion of the collection Trochu and his staff might issue from the walls so bolstered up and invigorated that the Prussians would flee before them as the Amalekites fled before the hosts of Joshua. Does the consumption of owls impart wisdom? If so, a hamper-full ought at once to be sent to the Provisional Government, with an urgent request to that body to "get outside" of the birds without unnecessary delay. Does an exclusive diet of mules impart obstinacy? If so, a municipal decree ought to ordain the alternation therewith of some edible of less determined and inflexible properties. Possibly Gambetta, in prolonging a useless conflict, the only result of which is to deepen the miseries of France, impose upon her continually harder terms of settlement, and sacrifice legions of her sons, may have been impelled thereto by an occasional haricot of donker, or filet d'anier en papelotte, in which case it is to be hoped he will promptly change his diet. Let us have peace. If it comes soon it will not only be beneficent for France and the world, but it will save the remnant of the menagerie in the

SPECIAL NOTICES.

Jardin des Plantes.

PHILADELPHIA AND READING RAIL ROAD COMPANY, Office No. 227 S. FOURTH

PHILADELPHIA, Nov. 30, 1870. DIVIDEND NOTICE. The Transfer Books of this Company will be closed

on Wednesday, the 14th of December next, and reopened on Tuesday, the 10th of January, 1871. A dividend of FIVE PER CENT, has been declared on the Preferred and Common Stock, clear of State tax, payable in cash on the 27th of December next to the noiders thereof, as they shall stand registered on the books of the Company at the close of business on the 14th of December. All payable at this office.

All orders for dividends must be witnessed and S. BRADFORD, stamped. 12 1 6W Treasurer.

DO OFFICE OF THE PENNSYLVANIA RAILROAD COMPANY.

PHILADELPHIA, November 1, 1870. NOTICE TO STOCKHOLDERS. The Board of Directors have this day declared a semi-annual dividend of FIVE PERCENT, on the apital Stock of the Company, clear of National and State taxes, payable in cash, on or after November

Blank powers of attorney for collecting dividends can be had at the office of the company. The office will be opened at 8 A. M. and closed at P. M., from November 30 to December 3, for the

payment of dividends, and after that date from 9 A.

THOMAS T. FIRTH,

NOTICE IS HEREBY GIVEN THAT AN application will be made at the next meeting of the General Assembly of the Commonwealth of Pennsylvania for the incorporation of a Bank, in accordance with the laws of the Commonwealth, to be entitled THE CHESNUT HILL SAVINGS AND LOAN BANKING COMPANY to be located at LOAN BANKING COMPANY, to be located at Philadelphia, with a capital of one hundred thou-sand dollars, with the right to increase the same to SPECIAL NOTICES.

THE AMERICAN BUTTON-BOLE, OVER-SEAM NO AND SEWING MACHINE COM-PANY, Office No. 1318 CHESNUT Street. PHILADELPHIA, Dec. 13, 1570.

DIVIDEND NOTICE. The Transfer Books of this Company will be closed on THURSDAY, Dec. 22d, and reopened on MON-

DAY, the 2d day of January, 1871. A dividend of TEN PER CENT, has been declared on the capital stock of the Company, clear of State tax, payable in cash on the 28th day of December next to the holders thereof as they shall stand registered on the books of the Company at the close of business on the 22d of December, payable at this

All orders for dividends must be witnessed and W. B. MENDENHALL. stamped. 12 14 13t

THE LORRAINE VESEVABLE CATHAR-TIC PILL is far the best Cathartic remedy set discovered. The most complete success has long atterded its use. It never falls to accomplish all that is claimed for it. It produces little or no pain leaves the organs free from irritation, and never overtaxes or excites the nervous system. In all diseases of the skin, blood, stomach, bowels, liver, kidneys of children, and in many difficulties pecu-liar to women, it brings prompt relief and certain cure. The best physicians recommend and prescribe it; and no person who once uses it will voluntarily return to any other cathartic. It is sold by all dealers in drugs and medicines.
TURNER & CO., Proprietors,

10 6 thstol No. 120 Tremont street, Boston, Mass.

FOR THE BENEFIT OF THE VICTIMS OF THE WAR IN FRANCE.

To be held at CONCERT HALL, from December the 14th to December the 24th, CHRISTMAS EVE.

An appeal is respectfully made to Philadelphia. e State of Pennsylvania, and all other States, to the State of Pennsylvania, and all other States, to contribute in gifts or money towards our Bazaar in behalf of the Sufferers in France. The ladies in charge of tables will gratefully receive any domations made in favor of the country of Lafayette and Bochambeau.

ADELE PICOT, President.

12 2 if

C. JACOB, Secretary.

FARMERS' AND MECHANICS' NA-PHILADELPHIA, December 8, 1879. The annual election for Directors of tals will be held at the Banking House on WEDNES-DAY, the 11th day of January next, between the hours of 11 o'clock A. M. and 2 o'clock P. M. 12 S tj11 W. RUSHTON, Jr., Cashter,

STEREOPTICON ENTERTAINMENTS given to Churches, Sunday-schools, and Societies. Eugagements may now be made by inquiring of

W. MITCHELL M'ALLISTER, Second Story No. 728 CHESNUT Street. Philada. PEOPLE'S BANK OF PHILADELPHIA. PHILADELPHIA, December 8, 1870, The Annual Election for President and Directors to serve for the ensuing year will be held at the Bank on TUESDAY, January 10, 1871, between the hours of 12 and 1 o'clock, WM. H. TABER,

THE BOARD OF DIRECTORS OF THE LEHIGH VALLEY RAILBOAD COMPANY have declared a dividend of TWO AND A HALF PERCENT, payable at their office, No. 203 WAL-NUT Street, upstairs, on and after TUESDAY, December 20, 1870.

10 146t L. CHAMBERLAIN, Treasurer.

NOTICE OF APPLICATION FOR PAR-DON.—Application is about to be made to his Excellency John W. Geary, Governor of the Commonwealth of Pennsylvania, for a PAHDON for JOHN HASSAN, Jr., convicted of larceny, and now confined in the Eastern Penitentiary, [12 14 41]

SOUTHWARK NATIONAL BANK. PHILADELPHIA, Dec. 10, 1870.
The annual election for Directors will be held at the Banking-house on TUESDAY, January 10, 1871' between the hours of 10 o'clock A. M. and 12 P. LAMB, Cashier. 1212 mwf t j 10

100 T. T.

TREGO'S TEABERRY TOOTHWASH. Sold by all Druggists. A. M. WILSON, Proprietor, NINTH AND FILBERT Sts., Philada.

NOTICE IS HEREBY GIVEN THAT AN application will be made at the next meeting of the General Assembly of the Commonwealth of Pennsylvania for the incorporation of a Bank, in ac-cordance with the laws of the Commonwealth, to be entitled THE CHESNUT STREET BANK, to be located at Philadelphia, with a capital of one hun-dred thousand dollars, with the right to increase the same to five hundred thousand dollars.

THE IMPERISHABLE PERFUME !-AS A rule, the perfumes now in use have no perma-nency. An hour or two after their use there is no trace of performe left. How different is the result succeeding the use of MURRAY & LANMAN'S FLORIDA WATER! Days after its application the handkerchief exhales a most delightful, delicate, and agreeable fragrance.

S. 1 toths? and agreeable fragrance. THE UNION FIRE EXTINGUISHER

COMPANY OF PHILADELPHIA Manufacture and sell the Improved, Portable Fire

Extinguisher. Always Reliable. D. T. GAGE. 5 30 tf No. 118 MARKET St., General Agent.

NOTICE IS HEREBY GIVEN THAT AN application will be made at the next meeting of the General Assembly of the Commonwealth of Pennsylvania for the incorporation of a Bank, in accordance with the laws of the Commonwe-ith, to be entitled THE UNITED STATES BANKING COMPANY, to be located at Philadelphia, with a capital of one million deliars, with the right to increase the same to five million dollars,

DE DR. F. R. THOMAS, No. 911 WALNUT ST. formerly operator at the Colton Dental Rooms, devotes his entire practice to extracting teeth with out pain, with fresh nitrous oxide gas.

NOTICE IS HEREBY GIVEN THAT AN application will be made at the next meeting of the General Assembly of the Commonwealth of Pennsylvania for the incorporation of a Bank, in accordance with the laws of the Commonwealth, to be entitled THE SCHUYLKILL RIVER BANK, to be located at Philadelphia, with a capital of one hundred thousand dollars, with the right to increase the same to the hundred thousand dollars. the same to five hundred thousand dollars.

THURSTON'S IVORY PEARL TOOTH THURSTON'S IVORY PEARL TOOTH POWDER is the best article for cleaning and preserving the teeth. For sale by all Druggists. Price 25 and 50 cents per bothe. Il 26 stuthly NOTICE IS HEREBY GIVEN THAT AN application will be made at the next meeting of the General Assembly of the Commonwealth of Pennsylvania for the incorporation of a Bank, in accordance with the laws of the Common wealth, to be entitled THE HAMILTON BANK, to be located at Philadelphia, with a capital of one hundred thou sand dollars, with the right to increase the same to

WATCHES, JEWELRY, ETO. TOWER CLOCKS.

Q. W. RUSSELL, No. 22 NORTH SIXTH STREET,

five hundred thousand dollars.

Agent for STEVENS' PATENT TOWER CLOCKS,

both Remontoir & Graham Escapement, striking hour only, or striking quarters, and repeating hour Estimates furnished on application either person-

ally or by mail.

JACOB HARLEY. No. 1820 CHESNUT Street, Phila. Watches, Jeweiry, Silver and Plated. ware, a good assortment at MODERATE PRICES.

Watches and Jewelry carefully repaired.

WILLIAM B. WARNE & CO.,
Wholesale Dealers in
WATCHES, JEWELRY, AND
SILVER WARE,
econd door of No. 632 CHESNUT Street, S. E. corner SEVENTH and CHESNUT Streets.

CIDER, CHAMPAGNE CIDER (ENTRA QUAL-ity), Wholesale or by the Barrol. HENRY F. NIEMANN. 121441 No. 108 S. WATER Street.

NEW PUBLICATIONS. A HANDSOME HOLIDAY PRESENT.

ZELL'S ENCYCLOPEDIA, DICTIONARY, AND GAZETTEER,

L. COLLINGE, LL.D., BDITOR. TWO VOLUMES, LARGE QUARTO, The price for the entire work will still remain for a limited time as originally announced. As it has been found advisable to increase the size of the has been found advisable to increase the size of the work about 250 pages beyond the number at first proposed, those who purchase or susscribe now will get the benefit of this addition without charge. This book is a complete and unabridged dictionary of the English language, as good as the best, a Gazetteer of the World, and a more complete, newer, and fresher Encyclopedia than any now in print; the price is lower than that of any other Encyclopedia—and but a little above that charged for an Unabridged Dictionary or a Gazetcharged for an Unabridged Dictionary or a Gazet-

er alone. The volume now complete, bound in full Turkey gilt and gilt edges, at \$30, or in half Turkey backs and corners, marbled edges, at \$16, or in Sneep, marble edges, library style, \$15, would make an exeedingly attractive and useful present for the holi-

To those who wish to present a copy of the compiete work as a holiday gift we would announce that we will furnish Vol. I bound in any style, and a handsomely printed certificate for the delivery of Vol. II. in same style on presentation of said certificate at the office during the month of January, 1871.

The work will contain 500 more engravings than the bolts announced, the additional cuts costing in the peighborhood of \$5000. 10 18 tuth2m] T. Ell.WOOD ZELL, Publisher, Nos, 17 and 19 S. SIXTH Street, Philadelphia.

DYE AND PRINT WORKS.

1819 ESTABLISHED New York Dyeing and Printing Establishment, STATEN ISLAND.

No. 40 North EIGHTH Street, West Side, Philadelphia.

98 DUANE St. and 152 BROADWAY, New York. 166 and 168 PIERREPONT St., Brooklyn.

This old and well-known company, now in the second half-century of its existence, is prepared, as usual, to Dye, Cleanse and Finish every variety of ladies', gentlemen's, and children's garments, and Piece Goods in their usual superior manner. Note—These are our only offices. 9 20 tu:hs3m

LEGAL NOTICES.

IN THE ORPHANS COURT FOR THE CITY AND COUNTY OF PHILADELPHIA. Estate of JAMES YOUNG, deceased.

The Auditor appointed by the Court to audit, settle, and adjust the account of ELIZABETH YOUNG, administratrix of the estate of JAMES YOUNG, deceased, and to report distribution of the balance in the hands of the accountant, will meet the parties interested for the purposes of his appointment, on WEDNESDAY, December 21, 1870, at 3 o'clock 1°. M., at his office, No. 507 RACE Street, in the city of

JOSEPH ABRAMS, Auditor.

MILLINERY. R S. R. D I L L O N, NOS. 323 AND 331 SOUTH STREET. FANCY AND MOURNING MILLINERY, CRAPE

VEILS. Ladies' and Misses' Crape, Felt, Gimp, Hair, Satin, Silk, Straw and Velvets, Hats and Bonnets, French Flowers, Hat and Bonnet Frames, Capes, Laces, Silks, Satins, Velvets, Ribbons, Sashes, Ornamenta and all kinds of Millinery Goods.

CENT.'S FURNISHING GOODS. DATENT SHOULDER-SEAM SHIRT MANUFACTORY,

AND GENTLEMEN'S FURNISHING STORE. PERFECTLY FITTING SHIRTS AND DRAWERS made from measurement at very short notice. All other articles of GENTLEMEN'S DRESS GOODS in full variety. WINCHESTER & CO.,

119

No. 706 CHESNUT Street. FOR SALE.

FOR SALE OR TO RENT FOR A TERM of years—Clav Lots well-located in the Tweatveighth ward, first quality and abundance of Brick Clav.

G. R. KRESSLER, No. 144 S. FOURTH Street.

TO RENT.

TO RENT-THE STORE NO. 729 CHESNUT Street. Apply on the premises between 10 and 19

TO RENT-DESIRABLE STORE,
No. 216 CHESNUT Street.
Apply to ALFRED G. BAKER, No. 435 CHESNUT Street.

GROCERIES. ETC. MATERIALS FOR MINCE PIES.

BUNCH LAYER RAISINS AND SULTANA RAI-SINS, CITRON, CURRANTS, SPICES, SWEET CIDER, WINES, ETC.

ALBERT C. ROBERTS,

Dealer in Fine Groceries,

Corner ELEVENTH and VINE Sts. WHISKY, WINE, ETC. CARSTAIRS & McCALL

No. 126 Walnut and 21 Granite Sts IMPORTERS OF Brandies, Wines, Gin, Olive Oil, Etc. WHOLESALE DEALERS IN

PURE RYE WHISKIES IN BOND AND TAX PAID.

Noien's Medicinal Cod Liver Oil, FOR COUGHS, COLDS, CONSUMPTION, BRON-

CHITIS, ASTHMA, ETC. The utmost reliance may be placed on its genuins ness and superior quality.

Sold in bottles only, by all Druggists. SHOEMAKER & NOLEN PROPRIETORS.

12 8 thstulm No. 123 South FRONT Street. STEAMED OYSTERS!

HALF PECK FOR 25 CENTS. Large Stews and Panned......25 cents The Finest Quality of Salt and Fresh Oysters in the TRIPE AND OYSTERS. BROILED OYSTERS,

Expecial attention given to STEAMED OVSTERS

J. L. LEACH, OYSTER PLANTER AND DEALER,

N. E. Corner NINTH and CHESNUT Streets. Eating bar supplied with all the delicacies of th

EASTON & MCMAHON, SHIPPING AND COMMISSION MERCHANTS, No. 2 COENTIES SLIP, New York, No. 18 SOUTH WHARVES, Philadelphia,

We are prepared to ship every description of Freight to Philadelphia, New York, Wilmington, and intermediate points with promptness and despatch. Canal Boats and Steam-tags furnished at the shortest

TUMBRELLAS CHEAPEST INTHE CITY DIXON'S, No. 21 S. EIGHTH Street. to 18 2014

REAL ESTATE AT AUGTION.

PUBLIC SALE ON THE PREMISES.—
THOMAS & SONS. Auctioneers, Valuable
Farm and Country Seat Mansion, 40 acres, Bristol turnpike, Bucks county, Pennsylvania, about 13 miles from Market street, 1 mile from Andaiusia wharf on the river Delaware, and about 3 squares Trenton Railroad. Residence of N. Shuil. On Saturday atternoon, December 17, 1870, at 3 o'clock P. M., will be sold at public sale on the premises, all P. M., will be sold at public sale on the premises, all that valuable farm and country seat, situate on the westerly side of the Bristol turnpike, about 3 miles above Holmesburg, Bucks county, Pennsylvania, comprising 40 acres of land, 4 of which is woodland, the balance used for trucking, raising grain, etc., all in a high state of cultivation. The improvements are a 2½-story brick (mastic) dwelling, with two story back building; contains 12 rooms, frame barn, wagon house, cow house, pig pen, corn crib, and other out buildings; 2 pumps of excellent water, fruit and shade trees. It adjoins the country seats of E. K. Conklin, P. Galbreth, opposite the valuable estate of Nicholas Biddle, and others. This property has a large front on the Turnpike, and extends back esiate of Nicholas Biddle, and others. This property has a large front on the Turnpike, and extends back to the middle of Poquestion creek (the city line, Twenty-third ward); there are several very handsome building sites, ground being high and commanding an extensive view of the surrounding country. Terms, \$3000 cash. Possession ist April next. Will be shown by the owner and occupant, Mr. N. Shull, who, if written to at Andalusia, will have a conveyance at the railround station.

have a conveyance at the railroad station.

M. THOMAS & SONS, Auctioneers,
12.3 10 15 Nos. 139 and 141 S. FOUETH Street.

NOTICE.-BY VIRTUE AND IN EXECUTIO of the powers contained in a Mortgage exe-

THE CENTRAL PASSENGER RAILWAY COMof the city of Philadelphia, bearing date of eight teenth of April, 1863, and recorded in the office for recording deeds and mortgages for the city and county of Philadelphia, in Mortgage Book A. C. H., No. 56, page 465, etc., the undersigned Trustees named in said Mortgage

WHLE SELI, AT PUBLIC AUCTION, at the MERCHANTS EXCHANGE, in the city of Philadelphia, by

bliadelphia, by MESSRS, THOMAS & SONS, AUCTIONEERS,

MESSES, THOMAS & SONS, ACCTION EERS, at 12 o'clock M., on TI ESDAY, the fourteenth day of Pebruary, A. D. 1871, the property described in and convered by the said Mortgage, to wit:

No. 1. All those two contiguous lots or pieces of ground, with the buildings and improvements thereon erected, situate on the east side of Broad street, in the city of Philadelphia, one of them beginning at the distance of hineteen feet seven inches and five-eights southward from the southeast cor-ner of the said Broad and Coates streets; thence extending eastward at right angles with said Broad street eighty-eight feet one both and a half to ground now or late of Samuel Miller; thence southward along said ground, and at right angles with said Coates street, seventy-two feet to the northeast corner of an alley, two feet six inches in width, leading southward into Pennstreet; thence westward, crossing said alley and along the lot of ground hereinafter described and at right angles with said Broad street, seventy-nine feet to the east side of the sain Broad street; and thence northward along the east line of said Broad street seventy-two feet

to the place of beginning. Subject to a ground-rent of \$250, sliver money. No. 2. The other of them situate at the northeast corner of the said Broad street and Penn street, containing in front or breadin on the said Broad street eighteen feet, and in length or depth eastward along the north line of said Penn street seventy-four feet and two inches, and on the line of said lot paralici with said Penn street, seventy-six feet five inches and three-fourths of an inch to said two feet six mehes wide alley. Subject to ground rent of \$72, sil-

ver money.

No. 3. All that certain lot or piece of ground beginning at the southeast corner of Coates street and Broad street, thence extending southward along the said Broad street nineteen feet seven inches and nvo-eighths of an inch; thence castward eighty feet one inch and one-half of an inch; thence northward, at right angles with said Coates street, nines feet to the south side of Coates street, and thence westward along the south side of said Coates street, ninety feet to the place of beginning. No. 5. The whole road, plans road and railway of

No. 5. The whole road, plank road and railway of the said The Central Passenger Railway Company of the city of Philadelphia, and all their land (not included in Nos. 1, 2 and 3), roadway, railway, rails, right of way, stations, toll-houses and other superstructures, depots, depot grounds and other real estate, buildings and improvements whatsoever, and all and singular the corporate privileges and franchises connected with said company and plank road and rallway and relating thereto, and all the tells, income issues and profits to accrue from the same or any partithereof belonging to said company, and generally all the tenements, hereditaments and franchises of the said company. And also all the cars of every kind (not included in No. 4), machinery, tools, implements and materials connected with the proper equipment, operating and conducting of sair road, plank road and railway: and all the persons property of every kind and description belonging to

the said company.
Together with all the streets, ways, alleys, passages, waters, water-courses, easements, franchiser, rights, liberties, privileges, hereditaments and appurtenances whatsoever, unto any of the above mentioned premises and estates belonging and appertaining, and the reversions and remain ders, rents, issues, and profits thereof, and all the estate, right, title, interest, property, claim, and de mand of every nature and kind whatsoever of the said company, as well at law as in equity of, in, and

to the same and every part and parcel thereof.

TERMS OF SALE

The properties will be sold in parcels as numbered. On each bid there shall be paid at the time the property is 2 struck off—On No. 1, \$300; No. 2, \$200; No. 5, \$100, unless the price of less than that sum, when the whole sum bid shape paid. be paid.

W. L. SCHAFFER, W. W. LONGSTRETH, Trustsess M. THOMAS & SONS, Auctioneers, Nos. 189 and 141 S. FOURTH Screet, ART EXHIBITION.

ON FREE EXHIBITION AT CHAS. F. HASELTINE'S GALLERY

No. 1125 CHESNUT STREET, BRAUN'S FAMOUS PANORAMIC VIEWS

Berlin, Potsdam, Charlottenburg, Coblentz, Heide berg, Jena, Weimar, Erfurt, Ems, Baden-Bade Weisbaden, Brussels, Amsterdam, Waterloo, Lie; Ypres, Rotterdam, Utrecht, etc. etc. A complete set of the Berlin Museums, and interi-views of all the rooms in the various royal palac-Particular attention is drawn to the fact that in few days 100 views on the Rhine and its fortific tions, as never before seen, will be exhibited. II

PROPOSALS.

DROPOSALS FOR THE ERECTION OF PU LIC BUILDINGS. OFFICE OF THE COMMISSIONERS FOR THE ERECTION OF THE PUBLIC BUILDINGS, PHILADELPHIA, Nov. 3, 1870.

Proposals will be received at the Office of t President of the Commission, No. 129 S. SEVENT Street, until December 31, 1870, for the followi materials and labor:— 1. For excavations for cellars, drains, ducts, for

ations, etc., per cubic yard.

2. For concrete foundations, per cubic foot.

3. For foundation stone, several kinds, laid perch of twenty-five feet, measured in the walls. 4. For hard bricks per thousand, delivered Broad and Market street during the year 1871. 5. For undressed granite per cubic foot, spec ing the kind.
6. For undressed marble per cubic foot, speci

ing the kind.
7. For rolled fron beams (several sizes),

lineal yard of given weight.

The Commissioners reserve to themselves right to reject any or all of the proposals. Further information can be obtained by apply to the President of the Board, or to the Archite John McArthur, Jr., at als office, No. 205 S. SIX

Proposals must be sealed, and will be rec-

until 3 o'clock of the day mentioned, but will not opened until after the decision of the Court on petition for an injunction now pending.

By order of the Court of the Court

By order of the Commission, JOHN RICE, Presiden CHAS. R. ROBERTS, Secretary.

EDUCATIONAL. Еревить веноо

MERCHANTVILLE, N. J., Four Miles from Philadelphia.

Next session begins MONDAY, January 9, 187 For circulars apply to Rev. T. W. CATTRL

MATS AND CAPS. WABBURTON'S IMPROVED VENTILAT and easy-siting DRESS HATS (patented), I the improved fashious of the season. CHSS street, next door to the Post Office.

BRICKMAKERS' CLAY-SPADES AND TO OYSTER KNIVES OF V